

## **Department of Planning and Budget**

### **2021 Fiscal Impact Statement**

**1. Bill Number:** HB2308E

<b>House of Origin</b>	<input type="checkbox"/> Introduced	<input type="checkbox"/> Substitute	<input checked="" type="checkbox"/> Engrossed
<b>Second House</b>	<input type="checkbox"/> In Committee	<input type="checkbox"/> Substitute	<input type="checkbox"/> Enrolled

**2. Patron:** Brewer

**3. Committee:** Engrossed by House

**4. Title:** Religious and charitable matters; quantity of land certain associations may hold.

**5. Summary:** Increases from 75 to 200 the number of acres of land that any association or post of the Veterans of Foreign Wars, American Legion, Spanish War Veterans, Disabled American Veterans, or any similar association of veterans of the Armed Forces of the United States chartered by an act of Congress may hold. Additionally, the bill provides that notwithstanding the provisions of § 58.1-3607 (concerning property tax exemptions), for real property owned by an association or post of the Veterans of Foreign Wars, American Legion, Spanish War Veterans, Disabled American Veterans, or any similar association of veterans of the Armed Forces of the United States chartered by an act of Congress, that portion of real property owned by such association or post in excess of 75 acres is subject to the provisions of § 58.1-3651 (concerning property tax exemptions by ordinance adopted by a local governing body) and is not exempt from taxation unless an ordinance to that effect is adopted by the local governing body.

**6. Budget Amendment Necessary:** No.

**7. Fiscal Impact Estimates:** Preliminary. See Item 8 below.

**8. Fiscal Implications:** The proposed legislation is not anticipated to have a fiscal impact on state agencies.

**9. Specific Agency or Political Subdivisions Affected:** None.

**10. Technical Amendment Necessary:** No.

**11. Other Comments:** None.